A RESOLUTION TO AUTHORIZE AN INCREASED EXCISE TAX UPON THE FURNISHING FOR VALUE TO THE PUBLIC OF ROOMS, LODGINGS, OR ACCOMMODATIONS TO 6 PERCENT

- **WHEREAS:** the City of Dunwoody has passed an ordinance authorizing the City to increase the excise tax upon the furnishing for value to the public of rooms, lodging or accommodations (hereinafter "hotel/motel tax") pursuant to O.C.G.A. § 48-13-51(b); and,
- **WHEREAS:** the City desires to now approve a hotel/motel excise tax of 6% pursuant to the authority of O.C.G.A. § 48-13-51(b); and
- **WHEREAS:** pursuant to O.C.G.A. § 48-13-51(b), the Georgia Legislature is required to pass local legislation in order to authorize the City to raise said hotel/motel excise tax and this Resolution shall serve as a formal request to the Georgia Legislature to pass said local legislation pursuant to the terms thereof; and
- **WHEREAS:** the City desires for a portion of the sixth (6th) percentage of the new hotel/motel excise tax, pursuant to O.C.G.A. § 48-13-51(b), to be utilized for the purpose of promoting the location of the Georgia Music Hall of Fame in the City of Dunwoody; and
- **WHEREAS:** the City desires for this 6% excise tax to be effective from the date of passage of the Georgia Legislature until three (3) years therefrom, at which point the City desires to reduce the hotel/motel excise tax to the current rate of 5% with the current division of percentages.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF DUNWOODY HEREBY RESOLVES that, subject to the passage of a local legislation by the Georgia Legislature at the 2011 Legislative Session, the City's hotel/motel excise tax shall be 6% pursuant to the authority and requirements of O.C.G.A. § 48-13-51(b) and shall be split as follows:

Section 1: The first 5% of the hotel/motel excise tax shall be disbursed as it is currently pursuant to O.C.G.A. § 48-13-51(a)(3): the first 3% shall be disbursed into the City General Fund and the remaining 2% shall be disbursed to promote tourism, conventions, and trade shows pursuant to an existing contract with the Dunwoody Convention and Visitors Bureau. The remaining 1% shall be split as follows: One-half shall go to the Dunwoody Convention and Visitors Bureau for the promotion of tourism, conventions, and trade shows and one-half shall go towards the Georgia Music Hall of Fame.

Section 2: Upon passage of this Resolution, the City Manager and the City Attorney are authorized and requested to transmit same to the City's delegation in the Georgia Legislature for the purpose of enactment of the Local Legislation required pursuant to O.C.G.A. § 48-13-51(b) in order to effect the changed hotel/motel excise tax rate.

#J.1.

STATE OF GEORGIA CITY OF DUNWOODY

RESOLUTION 2011-02-05

Section 3: The rate enacted by this Resolution shall become effective immediately upon the authorizing Local Legislation pursuant to O.C.G.A. § 48-13-51(b) being signed by the Governor of the State of Georgia.

SO RESOLVED this the _____ day of February, 2011.

Approved:

Ken Wright, Mayor

Attest:

Sharon, Lowery, City Clerk

(Seal)